

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF PUERTO RICO

In re:

The Horned Dorset Primavera, Inc.  
Debtor

Case No. 15-003837 (ESL)

Chapter 11

**OBJECTION TO CLAIM 8**  
**FILED BY INTERNAL REVENUE SERVICE**

**TO THE HONORABLE COURT:**

**COMES NOW** the Debtor in Possession, The Horned Dorset Primavera, Inc., though the undersigned Counsel, who very respectfully states, prays, and requests:

1. The above captioned Debtor hereby objects to [Claim 8-4](#) filed by the Internal Revenue Service (“IRS” and/or “Claimant No. 8”) inasmuch as the total amount claimed as “tax due” is incorrect. Claimant No. 8 claims that the total amount owed as priority is \$30,244.47, however, the Debtor records show that the correct amount owed for taxes to the IRS is only **\$24,686.10**. This discrepancy, as it will be explained and evidenced herein, is due to the IRS’s error in calculating the Debtor’s tax liability for the fourth quarter of 2014 (“Q4/2014”).

2. The Debtor’s quarterly tax form for Q4/2014 shows that the Debtor’s tax liability for that period is only \$10,892.71 [see Exhibit 1, pages 1], instead of the \$14,636.48 claimed by the IRS in their proof of claim [[Claim No. 8-4](#), page 3]. Additionally, for that same quarter, the Debtor made two partial payments amounting to a total of \$1,814.60 [see Exhibit 1, pages 4-5]. Thus, for the Q4/2014 period, the Debtor’s outstanding principal tax liability is only **\$9,078.11**, and not \$14,636.48.

3. In view that the principal amount owed for taxes for Q4/2014 is significantly less than the amount claimed by the IRS, the interest amount for that quarter is also incorrect and should not be allowed, as well as the amount claimed as general unsecured inasmuch as such amount includes penalties and surcharges for an incorrect amount of principal balance.

**WHEREFORE** the Debtor respectfully request that this Honorable Court entertains the present motion, and that [Claim No. 8-4](#) be deemed as objected, and thus, disallowed for the amount filed. The correct amount owed by the Debtor as principal tax amount is **\$24,686.10.**

#### **NOTICE**

Within thirty (30) days after service as evidenced by the certification, and an additional three (3) days pursuant to Fed. R. Bank. P. 9006(f) if you were served by mail, any party against whom this paper has been served, or any other party to the action who objects to the relief sought herein, shall serve and file an objection or other appropriate response to this paper with the clerk's office of the United States Bankruptcy Court for the District of Puerto Rico. If no objection or other response is filed within the time allowed herein, the paper will be deemed unopposed and may be granted unless: (i) the requested relief is forbidden by law; (ii) the requested relief is against public policy; or (iii) in the opinion of the court, the interest of justice requires otherwise.

**I HEREBY CERTIFY** that on this same date I electronically filed the foregoing with the Clerk of the Bankruptcy Court using the CM/ECF system, which will send notification to all parties who have requested electronic notification. Additionally, a copy of this motion was served to IRS pursuant to Rule 9014(c) by first class mail to the person and address shown in Claim 8-4.

**RESPECTUFULLY SUBMITTED**

In San Juan, Puerto Rico, this 25<sup>nd</sup> day of April, 2015.

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